

4 a. Money credited to the account of this state in the unemployment
 5 trust fund by the secretary of the treasury of the United States pursu-
 6 ant to section 903 of the Social Security Act may not be requisitioned
 7 from this state's account or used except for the payment of benefits
 8 and for the payment of expenses incurred for the administration of
 9 this chapter. Such money may be requisitioned pursuant to subsection 3
 10 of this section for the payment of benefits. Such money may also be
 11 requisitioned and used for the payment of expenses incurred for the
 12 administration of this chapter but only pursuant to a specific appro-
 13 priation by the legislature and only if the expenses are incurred and
 14 the money is requisitioned after the enactment of an appropriation law
 15 which (1) specifies the purposes for which such money is appropriated
 16 and the amounts appropriated therefor, (2) limits the period within
 17 which such money may be obligated to a period ending not more than
 18 two years after the date of the enactment of the appropriation law,
 19 and (3) limits the amount which may be obligated during a twelve-
 20 month period beginning on July 1 ~~first~~ and ending on the next June 30
 21 ~~thirtieth~~ to an amount which does not exceed the amount by which (i)
 22 the aggregate of the amounts credited to the account of this state
 23 pursuant to section 903 of the Social Security Act during the same
 24 twelve-month period and the ~~fourteen~~ *twenty-four* preceding twelve-
 25 month periods, exceeds (ii) the aggregate of the amounts obligated for
 26 administration and paid out for benefits and charged against the
 27 amounts credited to the account of this state during such ~~fifteen~~
 28 *twenty-five* twelve-month periods.

29 b. Amounts credited to this state's account in the unemployment
 30 trust fund under section 903 of the Social Security Act which are obli-
 31 gated for administration or paid out for benefits shall be charged
 32 against equivalent amounts which were first credited and which are
 33 not already so charged; except that no amount obligated for admin-
 34 istration during a twelve-month period specified herein may be charged
 35 against any amount credited during such a twelve-month period earlier
 36 than the ~~fourteenth~~ *twenty-fourth* preceding such period.

Approved May 27, 1974

CHAPTER 1116

CIGARETTES* AND LITTLE CIGARS

S. F. 1213

AN ACT relating to manufacturer's samples of cigarettes and little cigars and repealing the retailers' cigarette bond.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section ninety-eight point fourteen (98.14), subsec-
 2 tion one (1), Code 1973, is amended to read as follows:

3 1. No ~~retail permit~~, state ~~permit~~, or manufacturer's permit shall be
 4 issued until the applicant therefor shall file a bond, with good and
 5 sufficient surety, to be approved by the director ~~or the body granting~~

*See reference to Surgeon General's report required to be printed on each package

6 the permit, which bond shall be in favor of the state and for the benefit
 7 of the county, city, or town, as the case may be, and conditioned upon
 8 the payment of taxes, damages, fines, penalties, and costs adjudged
 9 against the permit holder for violation of any of the provisions of this
 10 chapter.

11 Said bonds shall be on forms prescribed by the director and in the
 12 following amounts:

13 a. ~~Retail permit, not less than five hundred dollars.~~

14 b. a. State permit, not less than five hundred dollars.

15 c. b. Manufacturer's permit, not less than five thousand dollars.

1 SEC. 2. Section ninety-eight point thirty-nine (98.39), Code 1973,
 2 is amended to read as follows:

3 **98.39 Manufacturer's samples.** The director may authorize a
 4 manufacturer to distribute in the state through his factory representa-
 5 tive, free sample packages of cigarettes or little cigars containing five
 6 four cigarettes or little cigars or less, ~~when such individual packages~~
 7 ~~bear a stamp equal to the tax herein imposed. Such packages of cig-~~
 8 ~~arettes or little cigars shall be shipped to a distributor that has a per-~~
 9 ~~mit to stamp cigarettes or little cigars with Iowa tax. The manufac-~~
 10 ~~turer shipping cigarettes or little cigars under this section shall send~~
 11 ~~an affidavit to the director stating the quantity and to whom the ciga-~~
 12 ~~rettes or little cigars were shipped. The distributor receiving the ship-~~
 13 ~~ment shall send an affidavit to the director stating the quantity and~~
 14 ~~from whom the cigarettes or little cigars were shipped. These affi-~~
 15 ~~davits shall be duly notarized and submitted to the director at time of~~
 16 ~~shipment and receipt of cigarettes or little cigars. The distributor~~
 17 ~~shall pay the tax on sample cigarettes or little cigars by separate remit-~~
 18 ~~tance along with the affidavit. An acknowledgment in a form pre-~~
 19 ~~scribed by the director that the tax has been paid shall be placed by~~
 20 ~~the distributor on each carton of sample cigarettes or little cigars~~
 21 ~~before distribution of sample cigarettes or little cigars. Such packages~~
 22 ~~shall bear the word "Sample" in letters easily read. Such authority~~
 23 ~~Authority granted under this section for disbursement and payment~~
 24 ~~of sample packages may be withdrawn at any time in the discretion~~
 25 ~~of the director.~~

Approved June 3, 1974

CHAPTER 1117

LAWFUL GAMBLING

S. F. 1047

AN ACT relating to gambling, games of skill and games of chance, which makes participation in certain athletic contests, sports events and exhibitions lawful.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Acts of the Sixty-fifth General Assembly, 1973 Session,
 2 chapter one hundred fifty-three (153), is amended by adding the
 3 following new section: